

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 482**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 29/2023-GST/SIKKIM**

**Date: 31<sup>st</sup> July, 2023**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with Circular No. 182/14/2022-GST, dated 10<sup>th</sup> of November, 2022 pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule(2) of rule 26 of Sikkim Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in

FORM GSTAPL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai**  
**Commissioner**  
**Commercial Taxes Division**  
**Finance Department**

### Appeal to Appellate Authority

(Filed against an order passed in accordance with Circular No. 182/14/2022-GST,  
dated 10<sup>th</sup> of November, 2022 pursuant to the directions issued by the  
Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre  
Pvt.Ltd., SLP(C) No.32709-32710/2018)

1. GSTIN—
2. Legal name of the appellant—
3. Trade name, if any —
4. Address—
5. Order No.- \_\_\_\_\_ Order dated— \_\_\_\_\_
6. Designation of the officer passing the order appealed against—
7. Date of communication of the order appealed against—
8. Name of the authorized representative—
9. Details of the case under dispute—
  - (i) Brief issue of the case under dispute—
  - (ii) Amount of transitional credit claimed before the issuance of circular no.182/14/2022 GST, dated 10<sup>th</sup> of November, 2022 (Act-wise)—
  - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
    - (a) Order No.- \_\_\_\_\_ Order dated- \_\_\_\_\_
    - (b) Amount allowed as per said order (Act-wise)- Rs. \_\_\_\_\_
    - (c) Interest and penalty levied as per said order (Act-wise)- Rs. \_\_\_\_\_
    - (d) Whether any appeal preferred against said order-Yes/No \_\_\_\_\_
    - (e) If appeal filed then Appeal No.- \_\_\_\_\_ Appeal Date- \_\_\_\_\_
    - (f) Status of said Appeal-Disposition/Pending \_\_\_\_\_
    - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)- Rs. \_\_\_\_\_
  - (iv) Amount of transitional credit claimed after the issuance of circular no. 182/14/2022-GST, dated 10<sup>th</sup> of November, 2022 (Act-wise)—
  - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)-Rs. \_\_\_\_\_
  - (vi) Amount under dispute (Act-wise)- Rs. \_\_\_\_\_
10. Whether the appellant wishes to be heard in person—Yes/No \_\_\_\_\_
11. Statement of facts:



## ANNEXURE-2

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER  
BY THE APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN  
ACCORDANCE WITH CIRCULAR NO.182/14/2022-GST,  
DATED 10<sup>th</sup> of NOVEMBER, 2022

- A. GSTIN -
- B. Name of the Appellant/ person-Address of the Appellant/person-
- C. Order appealed against- Ref. (if any) Dated-
- D. Appeal No. Dated-
- E. Personal Hearing-
- F. Order in Brief-
- G. Status of Order-Confirmed/Modified/Rejected
- H. Amount of Credit/Demand after Appeal-

Particulars	Central Tax	State/UTTax
a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer		
b) Amount determined by Appellate Authority		

Place:

Date:

Signature:

Name of the Appellate Authority:

Designation:

Jurisdiction:

